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## A BILL FOR AN ORDINANCE

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RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. The purpose of this ordinance is to provide a one-time real property tax credit to eligible owners of real property.

SECTION 2. One-time real property tax credit established.

- (a) Upon appropriate application and approval by the director of budget and fiscal services, an owner of real property shall be entitled to a one-time real property tax credit of \$100 against the taxes owed for the property for the 2010-2011 tax year, provided that:
  - (1) The property, consisting of a single parcel, or a portion thereof, is classified in the non-homeowner class;
  - (2) There are only two dwelling units on the parcel;
  - (3) One of the two dwelling units has been granted the home tax exemption as set forth in section 8-10.4, Revised Ordinances of Honolulu 1990, as amended; and
  - (4) The property is not used as a transient vacation unit as defined in section 21-4.110-1, Revised Ordinances of Honolulu 1990, as amended, or as a bed and breakfast home as defined in section 21-4.110-2, Revised Ordinances of Honolulu 1990, as amended.
- (b) The tax credit shall be applied against taxes owed only for the 2010-2011 tax year and shall not be carried over to any subsequent year. Furthermore, the amount of the tax for the subject real property following application of the credit shall not be less than the minimum tax, as provided in Section 8-11.1(g), Revised Ordinances of Honolulu 1990, as amended.



CITY COUNCIL  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII

ORDINANCE 10-8

BILL 19 (2009), CD1

A BILL FOR AN ORDINANCE

SECTION 3. This ordinance shall take effect upon approval and apply to the tax year July 1, 2010 to June 30, 2011.

INTRODUCED BY:

Todd Apo (BR)

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DATE OF INTRODUCTION:

March 2, 2009  
Honolulu, Hawaii

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Councilmembers

APPROVED AS TO FORM AND LEGALITY:

*Juan A. Bender*  
Deputy Corporation Counsel

APPROVED this 24<sup>th</sup> day of June, 2010.

*Mufi Hannemann*  
MUFU HANNEMANN, Mayor  
City and County of Honolulu

CITY COUNCIL  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII  
CERTIFICATE

ORDINANCE 10-8

BILL 19 (2009), CD1

Introduced: 03/02/09 By: TODD APO (BR)

Committee: BUDGET

Title: A BILL FOR AN ORDINANCE RELATING TO REAL PROPERTY TAXATION.

Links: [BILL 19 \(2009\)](#)  
[BILL 19 \(2009\), CD1](#)  
[CR-140](#)  
[CR-194](#)  
[CR-134 \(2010\)](#)

NOTE: COUNCILMEMBER BARBARA MARSHALL PASSED AWAY ON SUNDAY, FEBRUARY 22, 2009. ALTHOUGH THERE IS A VACANCY, THE COUNCIL CONTINUES TO OPERATE IN ACCORDANCE WITH THE 9 MEMBERS IT IS ENTITLED TO PURSUANT TO SECTION 3-102, REVISED CHARTER OF THE CITY AND COUNTY OF HONOLULU 1973, AS AMENDED. HOWEVER, THE CERTIFICATE WILL NOT REFLECT THE VACANCY ON THE VOTE RECORDED FOR THIS ITEM.

PUBLISH	03/14/09	PUBLIC HEARING NOTICE OF INTENT PUBLISHED IN THE HONOLULU STAR BULLETIN.
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COUNCIL	03/18/09	BILL PASSED FIRST READING AND REFERRED TO BUDGET COMMITTEE.
	APO Y	BAINUM Y CACHOLA Y DELA CRUZ Y DJOU Y
	GARCIA Y	OKINO Y TAM Y

PUBLISH	04/11/09	PUBLIC HEARING NOTICE PUBLISHED IN THE HONOLULU STAR BULLETIN.
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BUDGET	04/13/09	CR-140 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON SECOND READING AND SCHEDULING OF A PUBLIC HEARING.
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COUNCIL/PUBLIC HEARING	04/22/09	CR-140 WAS ADOPTED. BILL 19 (2009) PASSED SECOND READING, PUBLIC HEARING CLOSED AND REFERRED TO BUDGET COMMITTEE.
	APO Y	BAINUM Y CACHOLA Y DELA CRUZ Y DJOU A
	GARCIA Y	OKINO Y TAM Y

PUBLISH	04/28/09	SECOND READING NOTICE PUBLISHED IN THE HONOLULU STAR BULLETIN.
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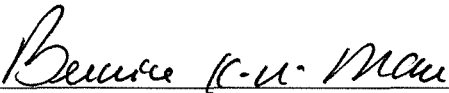
NOTE: IKAICA ANDERSON WAS SWORN IN AND TOOK OFFICE AS A MEMBER OF THE HONOLULU CITY COUNCIL ON THURSDAY, MAY 14, 2009 REPRESENTING DISTRICT III.


SPECIAL BUDGET	05/18/09	CR-194 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING AS AMENDED IN <u>CD1</u> FORM.
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NOTE: COUNCILMEMBER DUKE BAINUM PASSED AWAY ON TUESDAY, JUNE 9, 2009. ALTHOUGH THERE IS A VACANCY, THE COUNCIL CONTINUES TO OPERATE IN ACCORDANCE WITH THE 9 MEMBERS IT IS ENTITLED TO PURSUANT TO SECTION 3-102, REVISED CHARTER OF THE CITY AND COUNTY OF HONOLULU 1973, AS AMENDED. HOWEVER, THE CERTIFICATE WILL NOT REFLECT THE VACANCY ON THE VOTE RECORDED FOR THIS ITEM.

COUNCIL	06/10/09	NOTE: BILL 19 (2009) PROPOSED CD1, FD1 <u>VERSION A (OCS/060209/02:04/HM)</u> POSTED ON THE AGENDA WAS NOT CONSIDERED.					
CR-194 AND BILL RECOMMITTED TO BUDGET COMMITTEE.							
ANDERSON	Y	APO	Y	CACHOLA	Y	DELA CRUZ	N DJOU N
GARCIA	Y	OKINO	Y	TAM	Y		
		NOTE: ANN KOBAYASHI WAS SWORN IN AND TOOK OFFICE AS A MEMBER OF THE HONOLULU CITY COUNCIL ON FRIDAY, AUGUST 28, 2009 REPRESENTING DISTRICT V.					
BUDGET	05/24/10	CR-134 (2010) – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING AS AMENDED IN <u>CD1 FORM AND SCHEDULING OF A PUBLIC HEARING.</u>					
		NOTE: EFFECTIVE MAY 25, 2010, COUNCILMEMBER CHARLES DJOU, REPRESENTING COUNCIL DISTRICT IV, RESIGNED FROM OFFICE. (Refer to Communication <u>CC-99</u> )					
		ON JUNE 9, 2010, THE APPOINTMENT OF LEE DONOHUE WAS APPROVED (Refer to RES10-132, CD1, FD1 ( <u>VERSION A</u> ) AND HE WAS SWORN INTO OFFICE AS A MEMBER OF THE HONOLULU CITY COUNCIL REPRESENTING DISTRICT IV TO FILL THE REMAINING TERM OF FORMER COUNCILMEMBER CHARLES DJOU.					
COUNCIL/PUBLIC HEARING	06/09/10	PUBLIC HEARING CLOSED. CR-134 (2010) WAS ADOPTED AND BILL 19 (2009), CD1 PASSED THIRD READING AS AMENDED.					
ANDERSON	Y	APO	Y	CACHOLA	Y	DELA CRUZ	Y DONOHUE Y
GARCIA	Y	KOBAYASHI	Y	OKINO	Y	TAM	Y

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this BILL.

  
 BERNICE K. N. MAU, CITY CLERK

  
 TODD K. APO, CHAIR AND PRESIDING OFFICER